

EXHIBIT 28

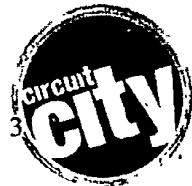
97045



Charge Back Cover Sheet

CB Number : 97045
Vendor # : 70932
Vendor Name : SONY
Class : 179
Brand : SON
PP : Y
Effective Date : 11/23/2008

PA # : ----
PE # : ----
Origin : Confirming Letter
 Billing Memo
 Support



Circuit City Stores, Inc.
9954 Mayland Drive
Richmond, VA 23233-1464

11/24/2008

Sony Electronics Inc
SONY
300 Arboretum Way
Suite 310
Richmond, VA 23236

Dear Sony Electronics Inc,

This is to confirm \$181,721.38 committed by Tish Bergin offered to Circuit City Stores Inc., effective 11/23/2008. These funds are for price protection. Supporting details are attached.

Payment is due by 11/24/2008 and will be collected via a deduction from the vendor's A/P balance for chargeback # 97045.

All other terms and conditions remain the same.

Sincerely,

Ann Saulsbury

cc: Tish Bergin

Vendor Management Administration

Page 1 of 2

| Status: COMPLETED | | | | | | | | |
|---------------------------------------|--|--------------------------------|------------------------|---------------------------|--------------------|---------|---------------------|-----------------------------|
| Chargeback #: | 97045 | | | | | | | |
| CR#: | 64946 | | | | | | | |
| PA #: | | | | | | | | |
| Vendor Name: | SONY | | Vendor #: | 70932 | | | | |
| Committed By: | Tish Bergin | | | | | | | |
| Mail To: | Address: | 300 Arboretum Way Suite 310 | | Created By: | Martin, Doris | | | |
| | City: | Richmond | | Finalized By: | Dada, Sam | | | |
| | State: | VA | | Finalized Date: | 11/21/2008 | | | |
| | Province/Region: | | | Last Changed By: | VMASystem | | | |
| | | | | Last Changed Date: | 11/23/2008 | | | |
| | Country: | United States | | | | | | |
| | Zip: | 23236 | | | | | | |
| | Attn To: | Sony Electronics Inc | | | | | | |
| | Copy To: | Tish Bergin | | | | | | |
| Buyer Name: | Ann Saulsbury | | | | | | | |
| Funding Description: | price protection | | | | | | | |
| Based On: | Price Protection | | | | | | | |
| Effective Date: | 11/23/2008 | | | | | | | |
| Price Protection Based On: | Invoice Cost | | | | | | | |
| Price Effective Going Forward: | Y | | | | | | | |
| Support Documentation | Y | | | | | | | |
| Required: | | | | | | | | |
| Price Protect Receiving: | Price Protect Receiving Through Date: | | | | | | | |
| Payment How: | Deduct from AP balance | | | | | | | |
| Vendor Payment Due Days: | 0 | | | | | | | |
| Allocation: | Type | Sub-Type | Class | Brand | % | | | |
| | Price Protection | PRI | 179 | SON | 80.49 | | | |
| | Price Protection | PRI | 179 | SON | 0.62 | | | |
| | Price Protection | PRI | 179 | SON | 18.89 | | | |
| Comments: | | | | | | | | |
| Price Protection For: | | | | | | | | |
| Class | Brand | Model | Old Invoice Cost | New Invoice Cost | Cost Difference | Amount | Cost Reduction ? | Cost Reduction Amount |
| 179 | SON | DCRDVD810 | \$341.99 | \$311.99 | \$30.00 | \$30.00 | Y | \$30.00 |
| 179 | SON | DCRDVD610 | \$267.29 | \$245.99 | \$21.30 | \$21.30 | Y | \$21.30 |
| 179 | SON | DCRDVD710 | \$324.00 | \$283.49 | \$40.51 | \$40.51 | Y | \$40.51 |

Vendor Management Administration

Page 2 of 2

Price Protection Details:

| Class | Brand | Model | TCIOH 11/23/2008 | Receiving Through | Old Invoice Cost | New Invoice Cost | Diff/Unit | Price Protection Amount | Total Impact Amount |
|-------|-------|-----------|---------------------|----------------------|---------------------|---------------------|-----------|-------------------------------|---------------------------|
| 179 | SON | DCRDVD810 | | 1,144 | \$341.99 | \$311.99 | \$30.00 | \$30.00 | \$34,320.00 |
| 179 | SON | DCRDVD610 | | 6,867 | \$267.29 | \$245.99 | \$21.30 | \$21.30 | \$146,267.10 |
| 179 | SON | DCRDVD710 | | 28 | \$324.00 | \$283.49 | \$40.51 | \$40.51 | \$1,134.28 |
| | | | | | | | | | \$181,721.38 |

Workflow Comments:

Chargeback #: 97045**Vendor #:** 70932**Vendor Name:** SONY**Impact Details:**

| Class | Brand | Model | TCIOH 11/23/2008 | Receiving Through | Old Invoice Cost | New Invoice Cost | Diff/Unit | Price Protection Amount | Total Impact Amount |
|-------|-------|-----------|---------------------|----------------------|---------------------|---------------------|-----------|-------------------------------|---------------------------|
| 179 | SON | DCRDVD610 | 6,867 | | \$267.29 | \$245.99 | \$21.30 | \$21.30 | \$146,267.10 |
| 179 | SON | DCRDVD710 | | 28 | \$324.00 | \$283.49 | \$40.51 | \$40.51 | \$1,134.28 |
| 179 | SON | DCRDVD810 | | 1,144 | \$341.99 | \$311.99 | \$30.00 | \$30.00 | \$34,320.00 |
| | | | | | | | | | \$181,721.38 |



VMA
Sent by: Doris Martin
11/19/2008 04:26 PM

To: VMA Chargeback Request@Circuit City
cc: Ann Saulsbury/MDSE/Circuit City@Circuit City, Jessica
Scaggs/MDSE/Circuit City@Circuit City, Tiffany Emory/MDSE/Circuit
City@Circuit City
Subject: CB 97045 -- Cost & PP's effective for 11/23/08.

Please appoved chargeback 97045 with an effective date of 11/23/08.

Thanks!
Doris
VMA Group
VMA@CircuitCity.com
Tiffany Emory



Tiffany Emory
11/18/2008 11:05 AM

To: VMA@Circuit City
cc: Ann Saulsbury/MDSE/Circuit City@Circuit City, Jessica
Scaggs/MDSE/Circuit City@Circuit City
Subject: Cost & PP's effective for 11/23/08.

Vendor support letter is below. Thanks.



SON 179 changes effective 112308.xls

Tiffany L. Emory
Project Manager, Imaging
(804) 527-4000 x2163

**Please note new direct number effective 2/5/07:
(804) 486-2163

----- Forwarded by Tiffany Emory/MDSE/Circuit City on 11/18/2008 11:04 AM -----



"Bergin, Leticia"
<leticia.bergin@am.sony.com>
11/17/2008 02:25 AM

To: <Tiffany_Emory@circuitcity.com>
cc: <Ann_Saulsbury@circuitcity.com>,
<Jessica_Scaggs@circuitcity.com>
Subject: RE: DVD series cost change

Tiffany
My apologies, I sent the Exhibit A vs. the price protection letter.
Exhibit A is our internal SOX document.
Thanks
Tish

Tish Bergin
National Account Manager
804-287-2610 office
804-587-2898 mobile

From: Tiffany_Emory@circuitcity.com [mailto:Tiffany_Emory@circuitcity.com]
Sent: Friday, November 14, 2008 4:24 PM
To: Bergin, Leticia
Cc: Ann_Saulsbury@circuitcity.com; Jessica_Scaggs@circuitcity.com
Subject: Re: DVD series cost change

Tish,

Can you also please send any associated retail changes for the below. I see that I had received previous information stating the new retail for the 610, but I can't seem to find anything for the 710 or 810. Thanks a bunch.

Tiffany L. Emory
Project Manager, Imaging
(804)527-4000 x2163

****Please note new direct number effective 2/5/07:**
(804) 486-2163

"Bergin, Leticia"
<leticia.bergin@am.sony.com>

To <Ann_Saulsbury@circuitcity.com>, <Jessica_Scaggs@circuitcity.com>
<Tiffany_Emory@circuitcity.com>

11/11/2008 04:58 PM

cc
Subje DVD series cost change
ct

Ann

Please find attached cost changes for the DVD series effective 11/23/08.
Thank you.

Tish

Tish Bergin
National Account Manager
804-267-2610 office
804-687-2898 mobile

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The information contained in this message may be privileged, confidential and protected from disclosure. This message is intended only for the designated

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Thank you. Price Protection Cams Nov 23 move.doc

SONY

300 Arboretum Place, Suite 310, Richmond, VA 23236

Contract: P5A0502819

November 21, 2008

This is to confirm that Sony Electronics Inc. is lowering your cost on the select models as follows:

| Model | Old Cost | New Cost | Cost Delta | Old SPPG | New SPPG | Old GM | New GM | Effective Date |
|-----------|----------|----------|------------|----------|----------|--------|--------|----------------|
| DCRDVD610 | \$267.29 | \$245.99 | \$21.30 | \$329.99 | \$299.99 | 19.0% | 18.0% | 11/23/08 |
| DCRDVD710 | \$324.00 | \$283.49 | \$40.51 | \$399.99 | \$349.99 | 19.0% | 19.0% | 11/23/08 |
| DCRDVD810 | \$341.99 | \$311.99 | \$30.00 | \$449.99 | \$399.99 | 24.0% | 22.0% | 11/23/08 |

This Price Protection notice is not an agreement of Circuit City's retail price.

Signed,

/s/ *Leticia A Kathol*

Leticia A Kathol
Sony Electronics Inc.